



Trustees' Financial Summary

FY2015-16

Submit ID: 0540-45503583

28 Madison County

0540 Twin Bridges K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Joyann Breakall **Phone #:** (406) 684-5656

(Signature)

(Date)

Chair, Board of Trustees: Allison Wentzel

(Signature)

(Date)

County Superintendant Pam Birkeland

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
031	Vo Ag Sponsors	LOCAL		
099	Prior Periods Unkown Cash	LOCAL	6-30-2014	
112	Safety	LOCAL		
118	Vo Ed Carl Perkins Basic Grant	FEDERAL	0280540810800	84.048A
127	REAP	FEDERAL	S358A061312	84.010A
150	Target Field Trips	LOCAL		
151	NEA-Science-Males	LOCAL		
166	STEM/PLTW	LOCAL		
191	Vo Ag Sponsors	LOCAL		
209	Alta Care/Medicaid	STATE	335	
211	County Metal Mines	LOCAL	2114	
318	Title I, Part A, Improving Basic Programs	FEDERAL	318	84.010A
327	Ag Education Start Up	STATE	3270	
329	Miscellaneous State Grant	STATE	3290	State
358	Vo Ed Tech Ed/Industrial Arts	STATE	N/A	State
366	Capital Invest & Deferred Maintenance FY2008	STATE		
391	Vo Ed Agriculture	STATE		State
392	Vo Ed Business/Marketing	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
406	Allegiance Refund	LOCAL	Medical Flex	
434	Title IV, Part B, 21st Century	FEDERAL	17	84.287
460	Montana Artist in Residency	STATE	4650	
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
720	Bain improvement Endowment	FEDERAL	151	Federal
860	Montana Tobacco Prevention	STATE		
890	Vo Ag-Food for All	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	248,118.58	52,699.53	223,618.98	12,277.58
02	Taxes Receivable - Real and Personal (120-149)	11,987.73	3,610.53	1,421.78	
03	Taxes Receivable - Protested (150-159)	93.57	28.34	11.06	
04	Receivables from Other Funds (160-179)				56.16
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	260,199.88	56,338.40	225,051.82	12,333.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)	901.98			
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	901.98			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,081.30	3,638.87	1,432.84	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	18,843.28			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	228,373.32	52,699.53	223,618.98	12,333.74
52	TOTAL FUND BALANCE/EQUITY	247,216.60	52,699.53	223,618.98	12,333.74
53	TOTAL LIABILITIES AND FUND BALANCE	260,199.88	56,338.40	225,051.82	12,333.74

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,663.23	43,869.95	66,066.43	32,829.86
02	Taxes Receivable - Real and Personal (120-149)	10.00			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			845.82	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,673.23	43,869.95	66,912.25	32,829.86
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10.00			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,663.23	43,869.95	66,912.25	32,829.86
52	TOTAL FUND BALANCE/EQUITY	11,663.23	43,869.95	66,912.25	32,829.86
53	TOTAL LIABILITIES AND FUND BALANCE	11,673.23	43,869.95	66,912.25	32,829.86

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,272.67			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	21,272.67			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	21,272.67			
52	TOTAL FUND BALANCE/EQUITY	21,272.67			
53	TOTAL LIABILITIES AND FUND BALANCE	21,272.67			

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43,038.24	43,993.13		14,714.92
02	Taxes Receivable - Real and Personal (120-149)				3,668.32
03	Taxes Receivable - Protested (150-159)				29.15
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	43,038.24	43,993.13		18,412.39
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				3,697.47
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	43,038.24	43,993.13		14,714.92
52	TOTAL FUND BALANCE/EQUITY	43,038.24	43,993.13		14,714.92
53	TOTAL LIABILITIES AND FUND BALANCE	43,038.24	43,993.13		18,412.39

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		189,694.55		
02	Taxes Receivable - Real and Personal (120-149)		881.71		
03	Taxes Receivable - Protested (150-159)		6.85		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		190,583.11		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		888.56		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		189,694.55		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		189,694.55		
53	TOTAL LIABILITIES AND FUND BALANCE		190,583.11		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,864.87		106,049.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,864.87		106,049.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	100,864.87		106,049.22	
52	TOTAL FUND BALANCE/EQUITY	100,864.87		106,049.22	
53	TOTAL LIABILITIES AND FUND BALANCE	100,864.87		106,049.22	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	652,226.05	683,118.97
	1510 Interest Earnings	789.92	993.27
	3110 Direct State Aid	885,252.17	910,375.13
	3111 Quality Educator	71,706.02	75,160.27
	3112 At Risk Student	6,516.45	6,188.29
	3113 Indian Education For All	5,283.60	5,345.28
	3114 American Indian Achievement Gap	1,000.00	1,230.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	44,945.20	46,627.88
	3116 Data For Achievement	3,885.00	5,120.00
	3118 Natural Resource Development	6,308.45	10,220.42
	3120 State Guaranteed Tax Base Aid	329,831.67	346,195.80
	3444 State School Block Grant	135,916.71	135,916.71
	3446 SB96 Block Grant Reimbursement	10,839.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,154,500.84	2,226,492.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	717,702.20	755,150.17	
			2XX Personal Services - Employee Benefits	173,552.53	194,631.99	
			3XX Purchased Professional and Technical Services	775.60	2,021.49	
			5XX Other Purchased Services	11,183.73	9,967.72	
			6XX Supplies and Materials	58,510.07	55,078.13	
			7XX Property and Equipment Acquisition	0.00	19,100.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	37,587.96	39,810.00	
			2XX Personal Services - Employee Benefits	9,209.30	10,316.14	
			3XX Purchased Professional and Technical Services	2,520.00	0.00	
			5XX Other Purchased Services	0.00	80.00	
			6XX Supplies and Materials	439.99	0.00	
		22XX	Educational Media Services			
			1XX Personal Services - Salaries	50,157.00	52,814.04	
			2XX Personal Services - Employee Benefits	9,264.42	10,371.32	
			3XX Purchased Professional and Technical Services	2,719.00	0.00	
			6XX Supplies and Materials	6,115.04	6,856.30	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	76,353.46	83,313.69	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	26,543.36	23,697.67
			5XX Other Purchased Services	4,637.85	8,984.55
			6XX Supplies and Materials	672.12	939.50
			810 Dues and Fees	960.81	515.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	43,178.05	54,717.79
			2XX Personal Services - Employee Benefits	16,912.62	7,643.22
			5XX Other Purchased Services	381.75	1,582.17
			6XX Supplies and Materials	250.32	0.00
			810 Dues and Fees	425.00	425.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	48,617.94	53,511.81
			2XX Personal Services - Employee Benefits	12,676.21	14,639.62
			3XX Purchased Professional and Technical Services	27,246.67	16,331.83
			5XX Other Purchased Services	19,286.85	24,965.68
			6XX Supplies and Materials	6,487.31	7,110.47
			810 Dues and Fees	7,023.25	9,578.35
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	117,790.22	85,172.59
			2XX Personal Services - Employee Benefits	23,260.88	23,528.18
			3XX Purchased Professional and Technical Services	0.00	373.36
			4XX Purchased Property Services	100,200.28	90,552.50
			5XX Other Purchased Services	18,515.21	20,476.26
			6XX Supplies and Materials	28,342.72	22,542.96
			7XX Property and Equipment Acquisition	6,664.95	0.00
			810 Dues and Fees	854.00	590.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	79,896.97	83,698.49
			2XX Personal Services - Employee Benefits	20,187.91	22,372.46
			5XX Other Purchased Services	611.32	1,753.39
			6XX Supplies and Materials	1,277.98	528.50
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	14,785.12	14,656.11
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	70.00
			6XX Supplies and Materials	0.00	969.57
			810 Dues and Fees	3,196.00	3,488.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	139,227.87	140,190.19



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	27,699.53	31,020.36
			5XX Other Purchased Services	0.00	121.67
			6XX Supplies and Materials	12,743.75	15,297.83
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	818.18
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	30,396.50	32,573.75
			2XX Personal Services - Employee Benefits	731.22	757.74
			5XX Other Purchased Services	8,340.37	11,173.43
			6XX Supplies and Materials	340.61	2,323.91
			810 Dues and Fees	1,000.00	1,000.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			6XX Supplies and Materials	2,053.20	1,499.66
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	59,494.54	60,432.75
			2XX Personal Services - Employee Benefits	714.89	630.48
			5XX Other Purchased Services	3,708.79	2,971.24
			6XX Supplies and Materials	32,480.19	23,553.42
			810 Dues and Fees	13,485.00	13,435.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	21,902.22	32,890.80
			2XX Personal Services - Employee Benefits	9,347.40	11,753.53
			5XX Other Purchased Services	717.55	820.85
			6XX Supplies and Materials	0.00	777.98
			8XX Other Expenditures	17.00	31.15
434 Title IV, Part B, 21st Century					
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	2,674.58	1,670.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,154,049.18</u>	<u>2,220,670.31</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					222,551.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,226,492.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,220,670.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	18,843.28	Less Last Year	0.00	(4b)	18,843.28	
					18,843.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					247,216.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	187,860.02	206,588.90
	1510 Interest Earnings	81.83	249.63
	2220 County On-Schedule Trans Reimb	39,208.37	39,394.69
	3210 State On-Schedule Trans Reimb	39,208.37	39,394.69
	3444 State School Block Grant	15,962.99	15,962.99
	3446 SB96 Block Grant Reimbursement	3,154.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		285,476.10	301,590.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	36,666.67	36,284.07
			2XX Personal Services - Employee Benefits	15,132.45	7,820.22
		25XX Support Services - Business			
			1XX Personal Services - Salaries	24,431.06	23,381.51
			2XX Personal Services - Employee Benefits	7,579.53	7,758.77
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	6,552.00	10,155.00
			2XX Personal Services - Employee Benefits	9,067.69	3,493.25
			4XX Purchased Property Services	28,500.00	30,310.38
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	84,859.09	88,887.92
			2XX Personal Services - Employee Benefits	22,474.79	24,529.23
			3XX Purchased Professional and Technical Services	1,144.48	1,059.14
			4XX Purchased Property Services	11,748.70	2,624.68
			5XX Other Purchased Services	15,919.55	14,405.30
			6XX Supplies and Materials	40,366.17	31,124.42
			7XX Property and Equipment Acquisition	0.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				304,442.18	283,333.89



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					34,442.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					301,590.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					283,333.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,699.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	79,670.52	80,795.33
	1510 Interest Earnings	1,034.68	686.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,705.20	81,481.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	104,794.98	28,608.99
112	Safety				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	29,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				104,794.98	57,608.99

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					199,746.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					81,481.45 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,608.99 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					223,618.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.91	25.90
	1611 National School Lunch Program	39,744.65	35,274.70
	1920 Contributions/Donations from Private Sources	16.71	10.12
	3220 State Food Services Match	0.00	388.98
	4550 Federal Child Nutrition	40,026.07	39,783.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		79,788.34	75,483.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	22,282.08	15,066.21
			2XX Personal Services - Employee Benefits	2,557.09	709.38
			5XX Other Purchased Services	922.65	975.89
			6XX Supplies and Materials	55,360.04	46,007.07
			8XX Other Expenditures	864.18	1,333.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				81,986.04	64,092.32

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	942.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	75,483.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,092.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,333.74	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		4,746.84	145.51
	1510 Interest Earnings		111.38	60.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			4,858.22	205.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		1,684.40	5,258.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,684.40	5,258.40

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						16,715.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						205.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,258.40 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,663.23 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	131.01	178.93
	1900 Other Revenue from Local Sources	506.02	0.00
	2240 County Retirement Distribution	269,880.00	269,880.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		270,517.03	270,058.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	125,423.69	138,397.20
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	6,096.72	6,497.04
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	4,298.52	4,578.96
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	22,431.43	20,347.14
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	6,981.09	8,681.08
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	6,334.35	9,783.40
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	19,232.16	14,153.50
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	12,456.69	13,329.62
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	10,488.03	13,110.99
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	6,526.92	6,042.30
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	6,498.15	8,356.39
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	6,813.84	7,248.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	377.23	259.32	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	3,966.60	4,183.41	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	7,751.01	7,789.38	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	6,653.22	7,170.40	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				252,329.65	269,928.25	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					43,739.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					270,058.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					269,928.25	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,869.95	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
031 Vo Ag Sponsors		
1920	Contributions/Donations from Private Sources	4,510.00
118 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	4,186.00
127 REAP		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,889.35
151 NEA-Science-Males		
1920	Contributions/Donations from Private Sources	500.00
166 STEM/PLTW		
1920	Contributions/Donations from Private Sources	32,641.07
209 Alta Care/Medicaid		
3355	Medicaid - Miscellaneous	56,954.79
318 Title I, Part A, Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	67,594.00
358 Vo Ed Tech Ed/Industrial Arts		
3900	State Career & Technical Ed Entitlement	12,263.00
406 Allegiance Refund		
1900	Other Revenue from Local Sources	8.64
434 Title IV, Part B, 21st Century		
4340	Title IV, Part B, 21st Century Community Learning Centers	41,313.00
460 Montana Artist in Residency		
1920	Contributions/Donations from Private Sources	400.00
720 Bain improvement Endowment		
1510	Interest Earnings	189.97
1920	Contributions/Donations from Private Sources	4,205.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		234,654.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
099 Prior Periods Unkown Cash					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		6XX	Supplies and Materials		3,357.00
			099 Subtotal		3,357.00
118 Vo Ed Carl Perkins Basic Grant					
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
		5XX	Other Purchased Services		405.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		3,781.00
			118 Subtotal		4,186.00
127	REAP				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		15,004.56
			127 Subtotal		15,004.56
150	Target Field Trips				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		37.20
			150 Subtotal		37.20
166	STEM/PLTW				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,423.40
			6XX Supplies and Materials		16,677.00
			166 Subtotal		18,100.40
209	Alta Care/Medicaid				
	5XX Non-Public School Programs				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		55,884.06
			209 Subtotal		55,884.06
318	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		49,547.34
			2XX Personal Services - Employee Benefits		7,744.96
			6XX Supplies and Materials		9,146.45
			318 Subtotal		66,438.75
327	Ag Education Start Up				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
			6XX Supplies and Materials		3,472.18
			327 Subtotal		3,472.18
391	Vo Ed Agriculture				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			6XX Supplies and Materials		3,512.58
			391 Subtotal		3,512.58



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
392	Vo Ed Business/Marketing				
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		6XX	Supplies and Materials		5,971.03
			392 Subtotal		5,971.03
395	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		6XX	Supplies and Materials		739.51
			395 Subtotal		739.51
406	Allegiance Refund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		26.16
			406 Subtotal		26.16
434	Title IV, Part B, 21st Century				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX	Personal Services - Salaries		21,999.30
		2XX	Personal Services - Employee Benefits		13,503.93
		5XX	Other Purchased Services		1,409.25
		6XX	Supplies and Materials		8,079.65
	25XX Support Services - Business				
		1XX	Personal Services - Salaries		1,350.00
		2XX	Personal Services - Employee Benefits		218.92
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries		4,536.80
		2XX	Personal Services - Employee Benefits		823.15
			434 Subtotal		51,921.00
460	Montana Artist in Residency				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		585.00
			460 Subtotal		585.00
860	Montana Tobacco Prevention				
	860 Community Drug Free Programs				
	33XX Community Services				
		6XX	Supplies and Materials		197.87
		8XX	Other Expenditures		659.59
			860 Subtotal		857.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
890	Vo Ag-Food for All				
	890	Other Community Services			
		33XX	Community Services		
			6XX Supplies and Materials		2,385.45
			890 Subtotal		2,385.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					232,478.34

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					68,736.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					234,654.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					232,478.34	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	4,001.16	(4b)	-4,001.16	
					-4,001.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,912.25	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
031 Vo Ag Sponsors	4,510.00	0.00	4,510.00
099 Prior Periods Unkown Cash	0.00	3,357.00	-3,357.00
118 Vo Ed Carl Perkins Basic Grant	4,186.00	4,186.00	0.00
127 REAP	9,889.35	15,004.56	-5,115.21
150 Target Field Trips	0.00	37.20	-37.20
151 NEA-Science-Males	500.00	0.00	500.00
166 STEM/PLTW	32,641.07	18,100.40	14,540.67
209 Alta Care/Medicaid	56,954.79	55,884.06	1,070.73
318 Title I, Part A, Improving Basic Programs	67,594.00	66,438.75	1,155.25
327 Ag Education Start Up	0.00	3,472.18	-3,472.18
358 Vo Ed Tech Ed/Industrial Arts	12,263.00	0.00	12,263.00
391 Vo Ed Agriculture	0.00	3,512.58	-3,512.58
392 Vo Ed Business/Marketing	0.00	5,971.03	-5,971.03
395 Vo Ed Tech Ed/Industrial Arts	0.00	739.51	-739.51
406 Allegiance Refund	8.64	26.16	-17.52
434 Title IV, Part B, 21st Century	41,313.00	51,921.00	-10,608.00
460 Montana Artist in Residency	400.00	585.00	-185.00
720 Bain improvement Endowment	4,394.97	0.00	4,394.97
860 Montana Tobacco Prevention	0.00	857.46	-857.46



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0540 Twin Bridges K-12 Schools

Project Reporter Summaries

Project Reporter

890 Vo Ag-Food for All

Total

Revenues	Expenditures	Difference
0.00	2,385.45	-2,385.45
234,654.82	232,478.34	2,176.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	258.51	0.00
	1340 Fees for Adult Education	65.00	0.00
	1510 Interest Earnings	57.03	147.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		380.54	147.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,158.00	2,914.00
			2XX Personal Services - Employee Benefits	317.43	230.36
			6XX Supplies and Materials	3,956.55	1,895.73
			7XX Property and Equipment Acquisition	1,887.23	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,319.21	5,040.09

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					37,722.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					147.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,040.09 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,829.86 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	2,850.00	3,350.00
	1510 Interest Earnings	24.71	77.35
	3260 State Driver's Education Reimbursement	2,138.82	2,333.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,013.53	5,760.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,491.92	4,582.00
			2XX Personal Services - Employee Benefits	25.53	25.93
			4XX Purchased Property Services	0.00	319.61
			5XX Other Purchased Services	389.58	0.00
			6XX Supplies and Materials	438.12	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,345.15	4,927.54

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					20,439.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,760.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,927.54 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,272.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.73	171.42
	3281 State Technology Aid	2,025.54	2,016.85
	3445 State Combined Fund School Block Grant	35,747.31	35,747.31
	3447 SB96 Combined Block Grant Reimbursement	5,870.59	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		43,682.17	37,935.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		15,686.00	21,611.85
		6XX Supplies and Materials		19,624.73	6,827.65
		7XX Property and Equipment Acquisition		262.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,573.53	28,439.50

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	33,542.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,935.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,439.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,038.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	54.73	184.75
	1900 Other Revenue from Local Sources	11,764.16	400.00
	1920 Contributions/Donations from Private Sources	964.13	3,486.08
	1925 Innovative Education Payment	0.00	6.32
	3290 State - Other State Grants	144.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,927.02	4,077.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			7XX	Property and Equipment Acquisition	0.00	2,600.00
	26XX	Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits		33.35	0.00
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits		63.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				96.90	2,600.00	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						42,515.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,077.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,600.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						43,993.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	172,091.71	211,850.89
	1510 Interest Earnings	166.74	432.39
	3120 State Guaranteed Tax Base Aid	20,399.90	13,354.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		192,658.35	225,638.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	200,000.00	200,000.00
			850	Interest on Debt	35,692.50	31,692.50
			860	Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				235,992.50	231,992.50	

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					21,069.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					225,638.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					231,992.50 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,714.92 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	49,358.46	50,102.37	
	1510 Interest Earnings	456.25	712.00	
	6100 Material Prior Period Revenue Adjustments	0.00	180.00	
112 Safety				
	5301 School Safety and Security Transfer	0.00	29,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49,814.71</u>	<u>79,994.37</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	61,978.57	16,514.01
			6XX Supplies and Materials	0.00	23,125.51
112 Safety					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	18,128.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>61,978.57</u>	<u>57,768.18</u>

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						167,468.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,994.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,768.18 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						189,694.55 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	959.09	416.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		959.09	416.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	890 Other Community Services				
		33XX Community Services			
			5XX Other Purchased Services	0.00	1,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,100.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	101,548.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	416.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,100.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,864.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	109,570.13	113,280.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>109,570.13</u>	<u>113,280.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	100,436.49	106,972.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>100,436.49</u>	<u>106,972.90</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	99,741.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,280.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,972.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	106,049.22	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	48,321.96	50,646.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	138,340.00	139,949.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	974,299.67	802,324.00
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	23,938.89	12,032.69
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	74,204.81	66,828.06
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	1,684.40	5,258.40
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	37,346.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	37,346.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,448.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	53,778.82
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	123,008.95
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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0540 Twin Bridges K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	83,698.49	0.00	0.00	0.00	0.00
280	1XXX	2XX	22,372.46	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,753.39	0.00	0.00	0.00	0.00
280	1XXX	6XX	528.50	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	14,656.11	0.00	0.00	0.00	0.00
Totals			123,008.95	0.00	0.00	0.00	0.00

123,008.95

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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0540 Twin Bridges K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	20,401.00	0.00	0.00	0.00	20,401.00
Buildings	5,869,872.00	0.00	0.00	0.00	5,869,872.00
*** Machinery and Equipment	924,897.00	9,994.73	23,200.00	0.00	958,091.73
Totals at Historical Cost	6,815,170.00	9,994.73	23,200.00	0.00	6,848,364.73
Depreciation					
Building Accum	2,802,890.00	0.00	0.00	0.00	2,802,890.00
Machinery and Equipment Accum	587,588.59	0.00	0.00	0.00	587,588.59
Total Accumulated Depreciation	3,390,478.59	0.00	0.00	0.00	3,390,478.59
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,424,691.41	9,994.73	23,200.00	0.00	3,457,886.14

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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0540 Twin Bridges K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	138,250.71	0.00	0.00	5,079.06	133,171.65	0.00	133,171.65
Total Governmental Activity							
Non-bond Long-Term Liabilities	138,250.71	0.00	0.00	5,079.06	133,171.65	0.00	133,171.65
Bond(s)							
06/18/2013	767,500.00	0.00	100,000.00	0.00	667,500.00	105,000.00	562,500.00
06/18/2013	767,500.00	0.00	100,000.00	0.00	667,500.00	105,000.00	562,500.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,535,000.00	0.00	200,000.00	0.00	1,335,000.00	210,000.00	1,125,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0540-45503583

28 Madison County

0540 Twin Bridges K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	353,729.39	39,295.76	0.00	393,025.15
Net Pension - TRS	1,525,198.00	99,847.00	0.00	1,625,045.00